



Trustees' Financial Summary

FY2015-16

Submit ID: 0487-56537908

25 Lewis & Clark County

0487 Helena Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Janelle Mickelson **Phone #:** (406) 324-2040

(Signature)

(Date)

Chair, Board of Trustees: Aidan Myhre

(Signature)

(Date)

County Superintendant Katrina Chaney

(Signature)

(Date)

Software

Accounting Package: Tyler Technologies (CSA/Infinite Visions)

For FY16 did the district employ a certified special education director? Yes

As reported through TEAMS - Terms of Employment, the district employs a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
001	State OTO FullTime Kindergarten Startup	STATE		state
003	Jobs for Montana Graduates	STATE		State
014	Battle of the Books	LOCAL	None	None
023	MAC School Share	LOCAL		
024	AWARE Flow through	STATE	None	
029	CRA Summer Music	LOCAL		
032	Broadwater AYP 2011	FEDERAL	None	84.010
039	Staples Recycling	LOCAL		
042	Four Georgians Accounts	LOCAL	None	None
051	CRA Accounts	LOCAL		
052	HMS Accounts	LOCAL		
063	FSLC Accounts	LOCAL		
064	Intermountain Medicaid	STATE		
072	SaCC MOST at Jefferson	FEDERAL	1402MOST0304	93.558
073	SaCC MOST - Central	FEDERAL	1402MOST0302	93.558
075	SACC MOST - Rossiter	FEDERAL	1402MOST0301	93.558
076	SACC MOST - Kessler	FEDERAL	1402MOST0303	93.558
100	Elementary Field Trips	LOCAL		
104	4 G's 1 Class @ Time	LOCAL		
112	Verizon iPhone resale	LOCAL		
118	Make Up School	LOCAL		
119	Summer School Enrichment	LOCAL		
124	MAC Student Services	LOCAL		
126	Aggregate Reim/Indirects	LOCAL		Local
151	Share Our Strength_No Kin Hungry Breakfast Program	LOCAL		
170	Warren Donation	LOCAL		
175	Central Help for Kids	LOCAL		
182	Darcy Memorial	LOCAL		
265	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	2504871415	84.367
301	Computer Training	LOCAL		
302	G E D	LOCAL		



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
303	Summer Pottery	LOCAL	None	None
315	Title I - Schoolwide	FEDERAL	2504873215	Federal
316	Title I - Schoolwide	FEDERAL	2504873216	Federal
325	Title I, Part A, Improving Basic Programs	FEDERAL	2504873115	84.010A
333	Bryant Donations FY 12	LOCAL	None	None
334	Target AfterSchool Book Club	LOCAL	None	None
337	Smart Schools Recycling Mini Grant	STATE	None	
341	MT Cancer Control	STATE	None	None
342	Miller Donation Central	LOCAL	None	None
344	Big Picture Science	LOCAL	MEIPN	
345	Public Lands Travel-Central	LOCAL	None	
351	2010 CRA Exxon Mobile	LOCAL		
355	Hawthorne Donations	LOCAL	None	None
360	Broadwater Class Act	LOCAL	None	None
361	Broadwater Exxon Mobile	LOCAL	None	None
362	Adequate Yearly Progress	FEDERAL	None	84.010
364	Broadwater School Donations	LOCAL	None	
376	Miller Donation Jefferson	LOCAL	None	None
377	MT State Fund ACE	LOCAL	None	
385	Karen Cox Memorial -Stout-4G's	LOCAL	None	
400	Rossiter Student Activities	LOCAL	None	None
403	Karen Cox Memorial-Thompson-Rossiter	LOCAL		
406	OPI/Intermountain Tuition	LOCAL		
408	Gifted and Talented	STATE		State
413	Smith School Donations	LOCAL	None	None
420	Donations Gifted and Talented	LOCAL		
430	Jim Darcy Donations	LOCAL	None	None
441	Smart School Recycling Mini	STATE	None	
451	Kessler Donations	LOCAL	None	
460	SDPD Assitive Tech	FEDERAL	84.027	None
508	Title VII, Indian Education	FEDERAL	S060A150856	84.060
510	CRA Art Center	LOCAL	None	None



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
512	Project Unify Special Olympics CRA	FEDERAL	None	84.380W
515	Mitchell Donations	LOCAL	None	
517	Smart School Recycling Mini	STATE	None	
562	Adult Basic Ed - State	STATE	2504885616	State
563	Adult Basic Ed - Federal	FEDERAL	2504885616	84.002
575	Title X, Part C, Ed of Homeless Children	FEDERAL	2504875715	84.196
576	Title X, Part C, Ed of Homeless Children	FEDERAL	2504875716	84.196
712	Northrop Grumman Broadwater SACC	LOCAL	None	
771	Maintenance Accounts	LOCAL		
773	IDEA Part B	FEDERAL	V2504877716	84.027
793	IDEA Preschool	FEDERAL	2504877916	84.173A
850	Work Comp MSGIA Closeout FY16	LOCAL	None	

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,414,988.03	1,502,330.97		(227,076.34)
02	Taxes Receivable - Real and Personal (120-149)	514,937.58	82,940.47		
03	Taxes Receivable - Protested (150-159)	11,302.57	1,930.74		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				212,421.03
06	Other Current Assets (190-210)	40,963.37			9,182.94
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,982,191.55	1,587,202.18		(5,472.37)
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	45,212.00			99,171.05
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	45,212.00			99,171.05
DEFERRED INFLOWS					
36	Deferred Inflows (680)	526,240.15	84,871.21		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	833,838.15	66,075.85		
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	576,901.25	1,436,255.12		(104,643.42)
52	TOTAL FUND BALANCE/EQUITY	1,410,739.40	1,502,330.97		(104,643.42)
53	TOTAL LIABILITIES AND FUND BALANCE	1,982,191.55	1,587,202.18		(5,472.37)

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE		(13)	(14)	(15)	(17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	(1,119.31)	1,054,831.32	911,622.67	157,468.84
02	Taxes Receivable - Real and Personal (120-149)	1,587.43			11,028.91
03	Taxes Receivable - Protested (150-159)	31.92			240.23
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		329,129.42	612,438.75	
06	Other Current Assets (190-210)		4,941.46	43,302.88	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	500.04	1,388,902.20	1,567,364.30	168,737.98
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	1,619.35		12,114.67	11,269.14
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			35,150.36	6,406.53
48	Fund Balance for Budget	(1,119.31)	1,388,902.20	1,520,099.27	151,062.31
52	TOTAL FUND BALANCE/EQUITY	(1,119.31)	1,388,902.20	1,555,249.63	157,468.84
53	TOTAL LIABILITIES AND FUND BALANCE	500.04	1,388,902.20	1,567,364.30	168,737.98

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			3,536.76	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)			15,522.76	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			19,059.52	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			19,059.52	
52	TOTAL FUND BALANCE/EQUITY			19,059.52	
53	TOTAL LIABILITIES AND FUND BALANCE			19,059.52	

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	888,556.84			1,558.97
02	Taxes Receivable - Real and Personal (120-149)	25,106.54			3,120.05
03	Taxes Receivable - Protested (150-159)	551.13			30.13
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	914,214.51			4,709.15
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	25,657.67			3,150.18
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	1,743.64			
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	886,813.20			1,558.97
52	TOTAL FUND BALANCE/EQUITY	888,556.84			1,558.97
53	TOTAL LIABILITIES AND FUND BALANCE	914,214.51			4,709.15

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	29,716.83	1,633,497.84	502,317.11	
02	Taxes Receivable - Real and Personal (120-149)		59,270.87		
03	Taxes Receivable - Protested (150-159)		1,321.88		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			2,866.60	
06	Other Current Assets (190-210)			57,922.84	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	29,716.83	1,694,090.59	563,106.55	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			4,407.20	
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES			4,407.20	
DEFERRED INFLOWS					
36	Deferred Inflows (680)		60,592.75	22,649.25	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)		1,031,704.49		
41	Unrestricted Net Assets (940)			536,050.10	
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	29,716.83	601,793.35		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	29,716.83	1,633,497.84	536,050.10	
53	TOTAL LIABILITIES AND FUND BALANCE	29,716.83	1,694,090.59	563,106.55	

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			48,691.85	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)			85,731.51	
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS			134,423.36	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			22,454.63	
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES			22,454.63	
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)			111,968.73	
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY			111,968.73	
53	TOTAL LIABILITIES AND FUND BALANCE			134,423.36	

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		41,755.13	13,371,980.86	340,278.44
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)			662.00	
07	Inventories (220 & 230)		54,251.64		
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		96,006.77	13,372,642.86	340,278.44
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)		47,850.01		
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES		47,850.01		
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)		48,156.76	13,372,642.86	340,278.44
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		48,156.76	13,372,642.86	340,278.44
53	TOTAL LIABILITIES AND FUND BALANCE		96,006.77	13,372,642.86	340,278.44

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		1,049,781.50	176,706.97	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		1,049,781.50	176,706.97	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts		1,049,781.50	176,706.97	
52	TOTAL FUND BALANCE/EQUITY		1,049,781.50	176,706.97	
53	TOTAL LIABILITIES AND FUND BALANCE		1,049,781.50	176,706.97	

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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	75,609.00	965,099.31		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	75,609.00	965,099.31		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	75,609.00	965,099.31		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	75,609.00	965,099.31		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	75,609.00	965,099.31		



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		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

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Submit ID: 0487-56537908

25 Lewis & Clark County

0487 Helena Elem

Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	10,029,566.34	10,172,667.25
1112	District Levy - Personal Property	210,568.19	6,568.87
1113	District Levy - Heavy Motor Vehicles	18,432.80	20,849.64
1114	District Levy - Pers Prop/Mobile Homes	49,753.22	88,502.09
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,339,416.39	174,739.83
1190	Penalties and Interest on Taxes	27,419.90	20,042.18
1320	Tuition from Schl Dists Within State	132,185.92	137,464.63
1510	Interest Earnings	1,681.33	7,003.61
1900	Other Revenue from Local Sources	1,581.50	4,012.87
1940	Textbook Sales and Rentals	1,927.89	0.00
1945	Fees - Users/Resale of Supplies	0.00	2,228.05
3110	Direct State Aid	12,881,768.21	13,248,165.48
3111	Quality Educator	1,120,630.21	1,145,157.52
3112	At Risk Student	99,609.67	116,875.97
3113	Indian Education For All	107,854.80	110,455.20
3114	American Indian Achievement Gap	50,200.00	51,865.00
3115	State Spec Ed Allowable Cost Pymt to Districts	1,824,208.16	1,787,445.45
3116	Data For Achievement	79,305.00	105,800.00
3118	Natural Resource Development	91,797.59	148,731.82
3120	State Guaranteed Tax Base Aid	5,560,074.32	5,701,454.10
3444	State School Block Grant	1,553,253.05	1,553,253.05
3446	SB96 Block Grant Reimbursement	97,533.18	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		35,278,767.67	34,603,282.61

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	18,155,913.24	18,443,018.32	
			2XX Personal Services - Employee Benefits	31,883.10	64,453.19	
			3XX Purchased Professional and Technical Services	9,020.81	6,661.98	
			4XX Purchased Property Services	12,951.78	12,140.00	
			5XX Other Purchased Services	183,055.17	181,789.84	
			6XX Supplies and Materials	944,761.36	664,748.44	
			7XX Property and Equipment Acquisition	258,344.47	659,915.16	
			810 Dues and Fees	2,082.50	1,082.13	
		21XX	Support Services - Students			
			1XX Personal Services - Salaries	742,765.01	528,049.91	

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

Fund Code 01

PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits	2,516.77	1,907.69
			3XX Purchased Professional and Technical Services	10,193.79	10,165.18
			5XX Other Purchased Services	7,003.32	12,147.71
			6XX Supplies and Materials	73,290.62	50,832.77
			7XX Property and Equipment Acquisition	72,402.20	0.00
			810 Dues and Fees	0.00	4.50
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries	148,941.17	152,498.11
			2XX Personal Services - Employee Benefits	485.40	530.75
			3XX Purchased Professional and Technical Services	1,329.00	0.00
			5XX Other Purchased Services	1,730.59	981.90
			6XX Supplies and Materials	42,723.80	52,715.76
			7XX Property and Equipment Acquisition	627.00	0.00
			810 Dues and Fees	0.00	155.00
		222X Educational Media Services			
			1XX Personal Services - Salaries	1,085,603.37	1,040,277.33
			2XX Personal Services - Employee Benefits	3,532.03	3,630.68
			3XX Purchased Professional and Technical Services	112.81	0.00
			5XX Other Purchased Services	18.48	0.00
			6XX Supplies and Materials	54,409.46	60,234.59
			7XX Property and Equipment Acquisition	2,960.73	1,916.99
			810 Dues and Fees	100.00	0.00
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	255,926.61	284,628.45
			2XX Personal Services - Employee Benefits	1,853.14	2,223.35
			3XX Purchased Professional and Technical Services	152,921.77	160,813.99
			4XX Purchased Property Services	240.00	577.59
			5XX Other Purchased Services	46,126.49	53,652.93
			6XX Supplies and Materials	12,099.09	11,186.55
			7XX Property and Equipment Acquisition	1,074.41	1,530.20
			810 Dues and Fees	15,478.92	13,866.60
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	2,348,034.51	2,355,841.90
			2XX Personal Services - Employee Benefits	7,653.51	8,184.13
			3XX Purchased Professional and Technical Services	1,651.00	16,797.49
			4XX Purchased Property Services	3,227.50	5,151.00
			5XX Other Purchased Services	42,925.42	43,437.91
			6XX Supplies and Materials	48,198.25	65,565.69
			7XX Property and Equipment Acquisition	2,161.00	3,300.88
			810 Dues and Fees	8,621.00	10,896.50
		25XX Support Services - Business			
			1XX Personal Services - Salaries	417,978.91	500,451.54

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits	1,403.08	1,794.55
			3XX Purchased Professional and Technical Services	8,054.58	8,926.07
			4XX Purchased Property Services	451.78	0.00
			5XX Other Purchased Services	275,880.51	324,441.85
			6XX Supplies and Materials	3,609.62	7,800.21
			7XX Property and Equipment Acquisition	20,653.27	1,932.00
			810 Dues and Fees	622.90	1,372.75
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	1,999,982.79	2,060,784.05
			2XX Personal Services - Employee Benefits	54,956.35	91,766.34
			3XX Purchased Professional and Technical Services	30,503.87	35,637.00
			4XX Purchased Property Services	844,069.62	811,590.33
			5XX Other Purchased Services	22,184.21	24,691.11
			6XX Supplies and Materials	234,060.54	237,132.80
			7XX Property and Equipment Acquisition	22,322.00	0.00
			810 Dues and Fees	2,901.25	4,082.00
	210 Non-Federal Alternative Education				
		1XXX Instruction			
			1XX Personal Services - Salaries	52,059.73	56,166.42
			2XX Personal Services - Employee Benefits	150.20	174.75
			6XX Supplies and Materials	50,200.00	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	2,825,568.38	3,045,631.40
			2XX Personal Services - Employee Benefits	8,073.18	9,463.74
			3XX Purchased Professional and Technical Services	75.00	0.00
			5XX Other Purchased Services	1,146.29	2,465.15
			6XX Supplies and Materials	15,708.19	34,849.66
			7XX Property and Equipment Acquisition	22,425.00	0.00
			810 Dues and Fees	19.95	0.00
		21XX Support Services - Students			
			1XX Personal Services - Salaries	1,223,478.53	1,565,126.78
			2XX Personal Services - Employee Benefits	3,976.11	5,435.66
			3XX Purchased Professional and Technical Services	0.00	4,345.00
			5XX Other Purchased Services	5,684.65	4,792.03
			6XX Supplies and Materials	4,493.19	4,234.12
			7XX Property and Equipment Acquisition	12,530.00	0.00
		221X Improvement of Instruction Services			
			6XX Supplies and Materials	0.14	0.00
		222X Educational Media Services			
			6XX Supplies and Materials	0.00	26,359.92

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		23XX Support Services - General Administration			
		3XX	Purchased Professional and Technical Services	14,984.24	10,066.03
		24XX Support Services - School Administration			
		1XX	Personal Services - Salaries	147,605.05	152,396.50
		2XX	Personal Services - Employee Benefits	500.98	551.30
		3XX	Purchased Professional and Technical Services	364.50	0.00
		5XX	Other Purchased Services	4,849.86	4,747.85
		6XX	Supplies and Materials	866.80	1,988.55
		7XX	Property and Equipment Acquisition	2,184.95	0.00
		810	Dues and Fees	0.00	54.00
		26XX Operation and Maintenance of Plant Services			
		5XX	Other Purchased Services	744.22	706.47
360	State Gifted & Talented Reimbursement				
		1XXX Instruction			
		1XX	Personal Services - Salaries	292,708.95	306,388.35
		2XX	Personal Services - Employee Benefits	967.34	1,074.07
		3XX	Purchased Professional and Technical Services	3,105.00	479.20
		4XX	Purchased Property Services	2,320.00	854.00
		5XX	Other Purchased Services	9,267.63	5,284.87
		6XX	Supplies and Materials	3,744.11	8,559.84
		7XX	Property and Equipment Acquisition	1,209.50	3,776.00
365	Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
		1XX	Personal Services - Salaries	43,788.92	47,989.69
		2XX	Personal Services - Employee Benefits	121.13	143.58
		3XX	Purchased Professional and Technical Services	1,092.46	201.26
		5XX	Other Purchased Services	5,868.84	5,584.39
		6XX	Supplies and Materials	927.97	760.99
		810	Dues and Fees	0.00	100.00
		24XX Support Services - School Administration			
		3XX	Purchased Professional and Technical Services	1,330.50	0.00
		6XX	Supplies and Materials	79.98	0.00
710	School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
		1XX	Personal Services - Salaries	14,042.82	15,019.60
		2XX	Personal Services - Employee Benefits	52.83	60.23
		3XX	Purchased Professional and Technical Services	475.00	792.50
		4XX	Purchased Property Services	2,194.00	600.00
		5XX	Other Purchased Services	3,434.80	4,125.47
		6XX	Supplies and Materials	5,612.08	6,175.67



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	720 School Sponsored Athletics					
		35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	60,864.00	61,814.00	
			2XX Personal Services - Employee Benefits	229.34	247.73	
			5XX Other Purchased Services	990.18	838.01	
	890 Other Community Services					
		33XX Community Services				
			1XX Personal Services - Salaries	35,628.50	3,222.37	
			2XX Personal Services - Employee Benefits	118.32	12.89	
			5XX Other Purchased Services	1,640.94	1,181.49	
			6XX Supplies and Materials	203.57	250.99	
			810 Dues and Fees	167.50	105.00	
	910 Food Services					
		31XX Food Services				
			1XX Personal Services - Salaries	47,648.61	48,092.07	
			2XX Personal Services - Employee Benefits	179.56	192.68	
	999 Undistributed					
		61XX Operating Transfers to Other Funds				
			910 Operating Transfers to Other Funds	250,000.00	189,600.73	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>33,924,289.40</u>	<u>34,742,998.69</u>	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					1,022,587.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					34,603,282.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					34,742,998.69	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	833,838.15	Less Last Year	305,970.26	(4b)	527,867.89	
					527,867.89	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,410,739.40	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 10
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	2,475,770.69	1,633,321.14
	1112 District Levy - Personal Property	53,284.14	1,623.53
	1113 District Levy - Heavy Motor Vehicles	4,586.96	0.00
	1114 District Levy - Pers Prop/Mobile Homes	11,056.39	21,793.50
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	251,420.47	28,929.53
	1190 Penalties and Interest on Taxes	5,876.20	4,120.38
	1420 Trans Fees from Other Schl Dists Within State	35,048.49	41,314.93
	1510 Interest Earnings	1,558.62	5,591.72
	1900 Other Revenue from Local Sources	17.76	2,413.12
	2220 County On-Schedule Trans Reimb	437,472.58	406,822.26
	3210 State On-Schedule Trans Reimb	435,196.00	404,545.68
	3444 State School Block Grant	113,333.32	113,333.32
	3446 SB96 Block Grant Reimbursement	21,204.37	0.00
	6100 Material Prior Period Revenue Adjustments	0.00	2,276.59
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,845,825.99	2,666,085.70

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		24XX	Support Services - School Administration			
			1XX	Personal Services - Salaries	64,417.42	63,972.18
			2XX	Personal Services - Employee Benefits	221.96	234.84
		26XX	Operation and Maintenance of Plant Services			
			1XX	Personal Services - Salaries	0.00	5,215.05
			2XX	Personal Services - Employee Benefits	0.00	199.49
			5XX	Other Purchased Services	18,493.30	19,270.31
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	232,592.87	287,919.39
			2XX	Personal Services - Employee Benefits	804.15	987.95
			3XX	Purchased Professional and Technical Services	18,764.89	17,880.11
			5XX	Other Purchased Services	1,608,001.08	1,487,266.70
			6XX	Supplies and Materials	211,555.99	157,302.08
			7XX	Property and Equipment Acquisition	64,195.47	67,880.86
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			5XX	Other Purchased Services	707,038.18	671,255.88
			6XX	Supplies and Materials	60,863.79	40,527.93
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,986,949.10	2,819,912.77	



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					1,633,480.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,666,085.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,819,912.77	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	66,075.85	Less Last Year	43,398.52	(4b)	22,677.33	
					22,677.33	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,502,330.97	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 12
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	67.83	3.46
	1611 National School Lunch Program	727,768.55	662,683.04
	1630 Catering Sales	93,048.94	104,623.53
	1900 Other Revenue from Local Sources	12,875.74	984.24
	3220 State Food Services Match	6,836.08	2,682.37
	4550 Federal Child Nutrition	1,261,632.19	1,385,144.44
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,102,229.33	2,156,121.08

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12	
PRC	Program	Function	Object	2015 Value	2016 Value	
	910	Food Services				
		31XX	Food Services			
			1XX	Personal Services - Salaries	277.20	0.00
			2XX	Personal Services - Employee Benefits	12.86	0.00
			3XX	Purchased Professional and Technical Services	15,098.38	9,325.77
			5XX	Other Purchased Services	2,151,419.02	2,140,618.22
			6XX	Supplies and Materials	24,074.31	8,523.69
			7XX	Property and Equipment Acquisition	10,571.78	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,201,453.55	2,158,467.68	

Schedule Of Changes Worksheet					Fund Code 12
Beginning Fund Balance					-102,296.82 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,156,121.08 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,158,467.68 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					-104,643.42 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	6,188.61	32,044.97
1112	District Levy - Personal Property	0.00	3.88
1113	District Levy - Heavy Motor Vehicles	8.02	0.00
1114	District Levy - Pers Prop/Mobile Homes	127.47	237.47
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	2,102.05	550.80
1190	Penalties and Interest on Taxes	85.05	35.08
1510	Interest Earnings	38.21	17.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		8,549.41	32,889.53

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
	280	Special Education - Local and State			
		1XXX	Instruction		
			5XX Other Purchased Services	2,380.00	1,000.00
		21XX	Support Services - Students		
			1XX Personal Services - Salaries	38,169.08	42,436.70
			2XX Personal Services - Employee Benefits	126.12	140.36
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				40,675.20	43,577.06

Schedule Of Changes Worksheet

Fund Code 13

Beginning Fund Balance	9,568.22	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	32,889.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	43,577.06	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	-1,119.31	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1,915.22	5,307.68
	2240 County Retirement Distribution	4,948,718.36	4,542,095.07
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		4,950,633.58	4,547,402.75

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	2,733,754.39	2,805,130.94	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	111,838.89	98,333.93	
		221X	Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	22,426.22	21,303.10	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	163,460.41	148,049.25	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	38,535.13	44,244.22	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	363,245.35	336,621.64	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	74,831.96	84,013.83	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	303,127.32	268,136.24	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	35,021.75	45,535.78	
	210	Non-Federal Alternative Education				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	7,838.69	28,724.49	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	425,448.72	385,910.04	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	189,967.57	254,968.56	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	22,225.04	24,917.41	
	329	State Miscellaneous Grants				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	0.00	9.44	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	360 State Gifted & Talented Reimbursement					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits	44,073.49	43,478.76	
	362 State Adult Basic & Literacy Education					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits	0.00	3,568.55	
	365 Indian Education for All - OTO & Ongoing					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits	6,593.34	5,897.52	
	367 OTO Full-time Kindergarten Start-up					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits	0.00	331.60	
	650 Adult Basic Education/GED Programs					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits	38,575.54	22,060.43	
	710 School Sponsored Extracurricular Activities					
		34XX Extracurricular - Activities				
			2XX Personal Services - Employee Benefits	2,114.44	6,583.08	
	720 School Sponsored Athletics					
		35XX Extracurricular - Athletics				
			2XX Personal Services - Employee Benefits	9,164.35	9,370.20	
	890 Other Community Services					
		33XX Community Services				
			2XX Personal Services - Employee Benefits	5,364.62	5,232.82	
	910 Food Services					
		31XX Food Services				
			2XX Personal Services - Employee Benefits	7,216.24	7,879.98	
	920 Enterprise or Internal Service Programs					
		32XX Enterprise Services				
			2XX Personal Services - Employee Benefits	113,799.84	112,503.67	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>4,718,623.30</u>	<u>4,762,805.48</u>	



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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					1,604,304.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,547,402.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,762,805.48	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,388,902.20	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
003 Jobs for Montana Graduates		
	3290 State - Other State Grants	1,397.57
014 Battle of the Books		
	1510 Interest Earnings	1.65
023 MAC School Share		
	1510 Interest Earnings	197.61
	3357 Montana Administrative Claiming Reimbursement	16,254.32
024 AWARE Flow through		
	3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	257,657.26
029 CRA Summer Music		
	1310 Individual Tuition	8,940.00
	1510 Interest Earnings	7.30
032 Broadwater AYP 2011		
	4580 IDEA, Part D, State Program Improvement	494.93
039 Staples Recycling		
	1510 Interest Earnings	14.47
042 Four Georgians Accounts		
	1510 Interest Earnings	71.57
	1920 Contributions/Donations from Private Sources	23,565.49
051 CRA Accounts		
	1510 Interest Earnings	8.40
	1700 Student Extracurricular Activity Receipts	1,058.36
	1920 Contributions/Donations from Private Sources	3,358.00
052 HMS Accounts		
	1510 Interest Earnings	24.51
	1700 Student Extracurricular Activity Receipts	1,769.24
	1920 Contributions/Donations from Private Sources	1,800.00
063 FSLC Accounts		
	1510 Interest Earnings	4.32
	1920 Contributions/Donations from Private Sources	624.37
064 Intermountain Medicaid		
	3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	1,289,081.47
072 SaCC MOST at Jefferson		
	4530 Adult Basic Education TANF	5,000.00
073 SaCC MOST - Central		
	4530 Adult Basic Education TANF	5,000.00
075 SACC MOST - Rossiter		
	4520 Carl Perkins (Federal Vo-Ed) - Competitive	5,000.00

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076 SACC MOST - Kessler		
4530 Adult Basic Education TANF		5,000.00
100 Elementary Field Trips		
1510 Interest Earnings		1,257.44
104 4 G's 1 Class @ Time		
1510 Interest Earnings		0.40
112 Verizon iPhone resale		
1510 Interest Earnings		19.20
1920 Contributions/Donations from Private Sources		600.00
118 Make Up School		
1510 Interest Earnings		10.73
1900 Other Revenue from Local Sources		90.00
1981 Summer School Fees		51,390.00
119 Summer School Enrichment		
1510 Interest Earnings		18.93
1981 Summer School Fees		5,325.00
124 MAC Student Services		
1510 Interest Earnings		2,007.57
3355 Medicaid - Miscellaneous		395,062.24
3357 Montana Administrative Claiming Reimbursement		55,918.61
126 Aggregate Reim/Indirects		
1510 Interest Earnings		1,288.60
1900 Other Revenue from Local Sources		11,669.23
3357 Montana Administrative Claiming Reimbursement		55,918.62
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements		150,269.48
151 Share Our Strength_No Kin Hungry Breakfast Program		
1920 Contributions/Donations from Private Sources		834.18
170 Warren Donation		
1510 Interest Earnings		14.10
1920 Contributions/Donations from Private Sources		17,273.15
182 Darcy Memorial		
1510 Interest Earnings		3.06
265 Title II, Part A, Teacher/Principal Train/Recruit		
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund		33,359.00
301 Computer Training		
1510 Interest Earnings		126.04
302 G E D		
1510 Interest Earnings		156.76
1900 Other Revenue from Local Sources		3,647.00
303 Summer Pottery		
1510 Interest Earnings		6.43
315 Title I - Schoolwide		
4940 Schoolwide Program		60,117.00
316 Title I - Schoolwide		
4940 Schoolwide Program		1,277,981.00

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325 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	61,164.00
333 Bryant Donations FY 12	
1510 Interest Earnings	6.32
1920 Contributions/Donations from Private Sources	873.82
334 Target AfterSchool Book Club	
1510 Interest Earnings	1.12
337 Smart Schools Recycling Mini Grant	
3290 State - Other State Grants	500.00
341 MT Cancer Control	
1510 Interest Earnings	2.28
342 Miller Donation Central	
1510 Interest Earnings	3.53
1920 Contributions/Donations from Private Sources	200.00
345 Public Lands Travel-Central	
1920 Contributions/Donations from Private Sources	500.00
351 2010 CRA Exxon Mobile	
1510 Interest Earnings	8.87
355 Hawthorne Donations	
1510 Interest Earnings	15.31
1920 Contributions/Donations from Private Sources	2,504.00
360 Broadwater Class Act	
1510 Interest Earnings	12.79
361 Broadwater Exxon Mobile	
1510 Interest Earnings	5.75
1920 Contributions/Donations from Private Sources	500.00
362 Adequate Yearly Progress	
4650 Federal Miscellaneous Grants from OPI	2,536.43
364 Broadwater School Donations	
1510 Interest Earnings	7.99
1920 Contributions/Donations from Private Sources	2,000.00
376 Miller Donation Jefferson	
1510 Interest Earnings	5.57
1920 Contributions/Donations from Private Sources	1,550.00
377 MT State Fund ACE	
1920 Contributions/Donations from Private Sources	2,000.00
385 Karen Cox Memorial -Stout-4G's	
1920 Contributions/Donations from Private Sources	500.00
400 Rossiter Student Activities	
1510 Interest Earnings	35.31
1920 Contributions/Donations from Private Sources	20,836.49
403 Karen Cox Memorial-Thompson-Rossiter	
1920 Contributions/Donations from Private Sources	500.00
406 OPI/Intermountain Tuition	
3610 Services for Significant Needs Students	6,660.05



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408 Gifted and Talented	
3600 State Gifted & Talented Reimbursement	6,585.00
413 Smith School Donations	
1510 Interest Earnings	10.03
1920 Contributions/Donations from Private Sources	2,950.00
420 Donations Gifted and Talented	
1510 Interest Earnings	26.95
1920 Contributions/Donations from Private Sources	8,408.47
430 Jim Darcy Donations	
1510 Interest Earnings	23.83
1920 Contributions/Donations from Private Sources	28,078.00
441 Smart School Recycling Mini	
3290 State - Other State Grants	500.00
451 Kessler Donations	
1510 Interest Earnings	4.55
1920 Contributions/Donations from Private Sources	8,863.43
460 SDPD Assitive Tech	
4560 IDEA, Part B, Children with Disabilities	4,386.17
508 Title VII, Indian Education	
4130 Title VII Indian Education	71,827.00
512 Project Unify Special Olympics CRA	
4700 Federal Miscellaneous Grants from other State Agencies	1,619.77
515 Mitchell Donations	
1510 Interest Earnings	2.06
517 Smart School Recycling Mini	
3290 State - Other State Grants	500.00
562 Adult Basic Ed - State	
3620 State Adult Basic & Literacy Education	26,594.00
563 Adult Basic Ed - Federal	
4540 Adult Basic & Literacy Education (ABLE)	45,648.00
575 Title X, Part C, Ed of Homeless Children	
4380 Title X, Part C, Education of Homeless Children & Youth	6,050.00
576 Title X, Part C, Ed of Homeless Children	
4380 Title X, Part C, Education of Homeless Children & Youth	733.00
712 Northrop Grumman Broadwater SACC	
1920 Contributions/Donations from Private Sources	500.00
771 Maintenance Accounts	
1900 Other Revenue from Local Sources	64.83
773 IDEA Part B	
4560 IDEA, Part B, Children with Disabilities	1,547,165.00
793 IDEA Preschool	
4570 IDEA Preschool	44,312.00
850 Work Comp MSGIA Closeout FY16	
1900 Other Revenue from Local Sources	32,338.51



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Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:

5,690,814.84

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
001	State OTO FullTime Kindergarten Startup				
	367	OTO Full-time Kindergarten Start-up			
		1XXX	Instruction		
		1XX	Personal Services - Salaries		2,215.43
		2XX	Personal Services - Employee Benefits		8.86
		5XX	Other Purchased Services		104.88
			001 Subtotal		2,329.17
003	Jobs for Montana Graduates				
	329	State Miscellaneous Grants			
		1XXX	Instruction		
		1XX	Personal Services - Salaries		50.00
		2XX	Personal Services - Employee Benefits		0.21
		6XX	Supplies and Materials		1,347.36
			003 Subtotal		1,397.57
023	MAC School Share				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
		6XX	Supplies and Materials		1,331.25
		222X	Educational Media Services		
		6XX	Supplies and Materials		3,932.50
			023 Subtotal		5,263.75
024	AWARE Flow through				
	1XX	Regular Education Programs - Elementary/Secondary			
		21XX	Support Services - Students		
		3XX	Purchased Professional and Technical Services		257,657.26
			024 Subtotal		257,657.26
029	CRA Summer Music				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
		1XX	Personal Services - Salaries		4,335.00
		2XX	Personal Services - Employee Benefits		17.36
		6XX	Supplies and Materials		1,251.80
			029 Subtotal		5,604.16
032	Broadwater AYP 2011				
	465	Federal Miscellaneous Grants from OPI			
		1XXX	Instruction		
		6XX	Supplies and Materials		494.93
			032 Subtotal		494.93



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
042	Four Georgians Accounts				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			5XX Other Purchased Services		360.00
			6XX Supplies and Materials		2,966.34
			7XX Property and Equipment Acquisition		41,182.00
			042 Subtotal		44,508.34
051	CRA Accounts				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		3,213.07
			7XX Property and Equipment Acquisition		479.00
	24XX Support Services - School Administration				
			6XX Supplies and Materials		50.00
			051 Subtotal		3,742.07
052	HMS Accounts				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			5XX Other Purchased Services		1,500.00
			6XX Supplies and Materials		1,344.82
			052 Subtotal		2,844.82
063	FSLC Accounts				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		1,275.00
			063 Subtotal		1,275.00
064	Intermountain Medicaid				
	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
			3XX Purchased Professional and Technical Services		1,289,081.47
			064 Subtotal		1,289,081.47
072	SaCC MOST at Jefferson				
	453 Adult Basic Education TANF				
	1XXX Instruction				
			3XX Purchased Professional and Technical Services		764.00
			5XX Other Purchased Services		875.68
			6XX Supplies and Materials		2,065.32
			7XX Property and Equipment Acquisition		1,295.00
			072 Subtotal		5,000.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
073	SaCC MOST - Central				
	453	Adult Basic Education TANF			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		1,036.81
			5XX Other Purchased Services		795.72
			6XX Supplies and Materials		3,167.47
			073 Subtotal		5,000.00
075	SACC MOST - Rossiter				
	453	Adult Basic Education TANF			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		1,960.00
			5XX Other Purchased Services		33.61
			6XX Supplies and Materials		1,452.39
			7XX Property and Equipment Acquisition		1,554.00
			075 Subtotal		5,000.00
076	SACC MOST - Kessler				
	453	Adult Basic Education TANF			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		1,550.00
			6XX Supplies and Materials		2,515.00
			7XX Property and Equipment Acquisition		935.00
			076 Subtotal		5,000.00
100	Elementary Field Trips				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			5XX Other Purchased Services		44,933.46
	360	State Gifted & Talented Reimbursement			
		1XXX	Instruction		
			5XX Other Purchased Services		751.77
	920	Enterprise or Internal Service Programs			
		32XX	Enterprise Services		
			5XX Other Purchased Services		2,754.00
			100 Subtotal		48,439.23
104	4 G's 1 Class @ Time				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		412.25
			104 Subtotal		412.25



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
118	Make Up School				
	180 Summer School				
		1XXX Instruction			
			1XX Personal Services - Salaries		18,500.00
			2XX Personal Services - Employee Benefits		74.13
			5XX Other Purchased Services		3.26
			8XX Other Expenditures		742.64
			118 Subtotal		19,320.03
119	Summer School Enrichment				
	180 Summer School				
		1XXX Instruction			
			1XX Personal Services - Salaries		5,605.00
			2XX Personal Services - Employee Benefits		22.46
			119 Subtotal		5,627.46
124	MAC Student Services				
	1XX Regular Education Programs - Elementary/Secondary				
		21XX Support Services - Students			
			1XX Personal Services - Salaries		148,511.14
			2XX Personal Services - Employee Benefits		504.39
		23XX Support Services - General Administration			
			3XX Purchased Professional and Technical Services		5,000.00
		25XX Support Services - Business			
			5XX Other Purchased Services		25,000.00
	210 Non-Federal Alternative Education				
		1XXX Instruction			
			1XX Personal Services - Salaries		51,887.96
			2XX Personal Services - Employee Benefits		193.64
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries		6,038.85
			2XX Personal Services - Employee Benefits		28.21
		21XX Support Services - Students			
			1XX Personal Services - Salaries		202,455.21
			2XX Personal Services - Employee Benefits		681.87
			3XX Purchased Professional and Technical Services		2,305.00
			5XX Other Purchased Services		17.45
			6XX Supplies and Materials		6,404.74
			7XX Property and Equipment Acquisition		831.00
			810 Dues and Fees		1,860.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
		24XX Support Services - School Administration			
		1XX	Personal Services - Salaries		12,317.19
		2XX	Personal Services - Employee Benefits		63.42
		3XX	Purchased Professional and Technical Services		88,759.68
		5XX	Other Purchased Services		1,587.15
		6XX	Supplies and Materials		5,633.39
		8XX	Other Expenditures		10.00
			124 Subtotal		560,090.29
126	Aggregate Reim/Indirects				
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
		3XX	Purchased Professional and Technical Services		10,283.71
		5XX	Other Purchased Services		1,074.20
		6XX	Supplies and Materials		23,569.80
		25XX Support Services - Business			
		1XX	Personal Services - Salaries		18,231.13
		2XX	Personal Services - Employee Benefits		63.81
		3XX	Purchased Professional and Technical Services		89,039.07
		5XX	Other Purchased Services		135.00
		6XX	Supplies and Materials		8,673.15
		7XX	Property and Equipment Acquisition		1,712.00
			126 Subtotal		152,781.87
151	Share Our Strength_No Kin Hungry Breakfast Program				
	910 Food Services				
		31XX Food Services			
		6XX	Supplies and Materials		834.18
			151 Subtotal		834.18
170	Warren Donation				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
		6XX	Supplies and Materials		1,901.38
		7XX	Property and Equipment Acquisition		15,270.00
			170 Subtotal		17,171.38
175	Central Help for Kids				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
		6XX	Supplies and Materials		26.66
			175 Subtotal		26.66



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
265	Title II, Part A, Teacher/Principal Train/Recruit				
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund				
	1XXX Instruction				
		1XX	Personal Services - Salaries		27,927.38
		2XX	Personal Services - Employee Benefits		3,944.28
	62XX Resources Transferred to Other School Districts or Cooperatives				
		940	Indirect Costs		1,487.34
			265 Subtotal		33,359.00
301	Computer Training				
	650 Adult Basic Education/GED Programs				
	1XXX Instruction				
		6XX	Supplies and Materials		6,760.00
			301 Subtotal		6,760.00
302	G E D				
	650 Adult Basic Education/GED Programs				
	1XXX Instruction				
		3XX	Purchased Professional and Technical Services		437.20
		5XX	Other Purchased Services		244.70
		6XX	Supplies and Materials		5.04
		7XX	Property and Equipment Acquisition		7,080.00
			302 Subtotal		7,766.94
315	Title I - Schoolwide				
	494 Schoolwide Program				
	1XXX Instruction				
		1XX	Personal Services - Salaries		42,739.10
		2XX	Personal Services - Employee Benefits		6,169.48
	21XX Support Services - Students				
		1XX	Personal Services - Salaries		7,378.12
		2XX	Personal Services - Employee Benefits		1,153.32
	62XX Resources Transferred to Other School Districts or Cooperatives				
		940	Indirect Costs		2,676.98
			315 Subtotal		60,117.00
316	Title I - Schoolwide				
	494 Schoolwide Program				
	1XXX Instruction				
		1XX	Personal Services - Salaries		879,708.79
		2XX	Personal Services - Employee Benefits		126,435.67
		5XX	Other Purchased Services		459.10
	21XX Support Services - Students				
		1XX	Personal Services - Salaries		88,006.74
		2XX	Personal Services - Employee Benefits		14,036.49



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			3XX Purchased Professional and Technical Services		78,524.99
			4XX Purchased Property Services		1,044.50
			5XX Other Purchased Services		16,834.45
			6XX Supplies and Materials		4,838.71
			810 Dues and Fees		375.00
			8XX Other Expenditures		7,325.09
			62XX Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		60,391.47
			316 Subtotal		1,277,981.00
325	Title I, Part A, Improving Basic Programs				
	420 Title I, Part A, Improving Basic Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries		9,341.46
			2XX Personal Services - Employee Benefits		1,340.47
		21XX Support Services - Students			
			1XX Personal Services - Salaries		7,750.00
			2XX Personal Services - Employee Benefits		1,297.26
			3XX Purchased Professional and Technical Services		6,277.23
			4XX Purchased Property Services		701.25
			5XX Other Purchased Services		24,779.63
			6XX Supplies and Materials		6,544.76
			8XX Other Expenditures		412.17
			62XX Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		2,719.77
			325 Subtotal		61,164.00
333	Bryant Donations FY 12				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials		55.14
			333 Subtotal		55.14
337	Smart Schools Recycling Mini Grant				
	329 State Miscellaneous Grants				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services		450.00
			337 Subtotal		450.00
344	Big Picture Science				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials		1,000.00
			344 Subtotal		1,000.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
345	Public Lands Travel-Central				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		5XX Other Purchased Services			310.95
		345 Subtotal			310.95
355	Hawthorne Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		3XX Purchased Professional and Technical Services			352.50
		6XX Supplies and Materials			3,606.30
		355 Subtotal			3,958.80
361	Broadwater Exxon Mobile				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials			612.97
		361 Subtotal			612.97
362	Adequate Yearly Progress				
	465 Federal Miscellaneous Grants from OPI				
	1XXX Instruction				
		1XX Personal Services - Salaries			85.00
		2XX Personal Services - Employee Benefits			14.38
		6XX Supplies and Materials			555.41
		362 Subtotal			654.79
364	Broadwater School Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials			4,224.70
		364 Subtotal			4,224.70
376	Miller Donation Jefferson				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials			1,058.57
		376 Subtotal			1,058.57
377	MT State Fund ACE				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials			2,000.00
		377 Subtotal			2,000.00



Trustees' Financial Summary

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25 Lewis & Clark County

0487 Helena Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
385	Karen Cox Memorial -Stout-4G's				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		500.00
			385 Subtotal		500.00
400	Rossiter Student Activities				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX	Personal Services - Salaries		800.00
		2XX	Personal Services - Employee Benefits		3.21
		6XX	Supplies and Materials		13,742.96
			400 Subtotal		14,546.17
403	Karen Cox Memorial-Thompson-Rossiter				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		500.00
			403 Subtotal		500.00
408	Gifted and Talented				
	360 State Gifted & Talented Reimbursement				
	1XXX Instruction				
		5XX	Other Purchased Services		4,497.00
		6XX	Supplies and Materials		1,773.44
	62XX Resources Transferred to Other School Districts or Cooperatives				
		940	Indirect Costs		314.56
			408 Subtotal		6,585.00
413	Smith School Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		1,267.33
		7XX	Property and Equipment Acquisition		500.00
			413 Subtotal		1,767.33
420	Donations Gifted and Talented				
	360 State Gifted & Talented Reimbursement				
	1XXX Instruction				
		1XX	Personal Services - Salaries		47.50
		2XX	Personal Services - Employee Benefits		0.20
		3XX	Purchased Professional and Technical Services		600.00
		5XX	Other Purchased Services		4,220.89
		6XX	Supplies and Materials		3,282.72
			420 Subtotal		8,151.31



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
430	Jim Darcy Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		7XX	Property and Equipment Acquisition		24,203.60
			430 Subtotal		24,203.60
441	Smart School Recycling Mini				
	329 State Miscellaneous Grants				
	1XXX Instruction				
		3XX	Purchased Professional and Technical Services		300.00
			441 Subtotal		300.00
451	Kessler Donations				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		5XX	Other Purchased Services		750.00
		6XX	Supplies and Materials		4,003.74
		7XX	Property and Equipment Acquisition		4,066.00
			451 Subtotal		8,819.74
460	SDPD Assitive Tech				
	456 IDEA, Part B, Children with Disabilities				
	21XX Support Services - Students				
		1XX	Personal Services - Salaries		241.04
		2XX	Personal Services - Employee Benefits		40.68
		5XX	Other Purchased Services		4,104.45
			460 Subtotal		4,386.17
508	Title VII, Indian Education				
	413 Title VII Indian Education				
	1XXX Instruction				
		1XX	Personal Services - Salaries		60,185.04
		2XX	Personal Services - Employee Benefits		7,766.96
		5XX	Other Purchased Services		455.00
	62XX Resources Transferred to Other School Districts or Cooperatives				
		940	Indirect Costs		3,420.00
			508 Subtotal		71,827.00
510	CRA Art Center				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		100.80
			510 Subtotal		100.80



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
517	Smart School Recycling Mini				
	329	State Miscellaneous Grants			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		500.00
			517 Subtotal		500.00
562	Adult Basic Ed - State				
	362	State Adult Basic & Literacy Education			
		1XXX	Instruction		
			1XX Personal Services - Salaries		25,241.52
			2XX Personal Services - Employee Benefits		86.48
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		1,266.00
			562 Subtotal		26,594.00
563	Adult Basic Ed - Federal				
	454	Adult Basic & Literacy Education (ABLE)			
		1XXX	Instruction		
			1XX Personal Services - Salaries		37,887.73
			2XX Personal Services - Employee Benefits		5,586.27
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		2,174.00
			563 Subtotal		45,648.00
575	Title X, Part C, Ed of Homeless Children				
	438	Title X, Part C, Education of Homeless Children & Youth			
		1XXX	Instruction		
			5XX Other Purchased Services		6,050.00
			575 Subtotal		6,050.00
576	Title X, Part C, Ed of Homeless Children				
	438	Title X, Part C, Education of Homeless Children & Youth			
		1XXX	Instruction		
			5XX Other Purchased Services		102.12
			6XX Supplies and Materials		595.92
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		34.96
			576 Subtotal		733.00
712	Northrop Grumman Broadwater SACC				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		486.33
			712 Subtotal		486.33



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
773	IDEA Part B				
	456	IDEA, Part B, Children with Disabilities			
		1XXX	Instruction		
			1XX Personal Services - Salaries		1,078,148.20
			2XX Personal Services - Employee Benefits		155,924.80
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		193,512.76
			2XX Personal Services - Employee Benefits		27,978.73
		24XX	Support Services - School Administration		
			1XX Personal Services - Salaries		15,924.04
			2XX Personal Services - Employee Benefits		2,002.97
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		73,673.50
			773 Subtotal		1,547,165.00
793	IDEA Preschool				
	457	IDEA Preschool			
		1XXX	Instruction		
			1XX Personal Services - Salaries		36,521.55
			2XX Personal Services - Employee Benefits		5,679.85
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		2,110.60
			793 Subtotal		44,312.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					5,713,551.20

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance					1,630,488.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					5,690,814.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					5,713,551.20	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	35,150.36	Less Last Year	87,653.27	(4b)	-52,502.91	
					-52,502.91	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,555,249.63	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 State OTO FullTime Kindergarten Startup	0.00	2,329.17	-2,329.17
003 Jobs for Montana Graduates	1,397.57	1,397.57	0.00

Trustees' Financial Summary

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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
014 Battle of the Books	1.65	0.00	1.65
023 MAC School Share	16,451.93	5,263.75	11,188.18
024 AWARE Flow through	257,657.26	257,657.26	0.00
029 CRA Summer Music	8,947.30	5,604.16	3,343.14
032 Broadwater AYP 2011	494.93	494.93	0.00
039 Staples Recycling	14.47	0.00	14.47
042 Four Georgians Accounts	23,637.06	44,508.34	-20,871.28
051 CRA Accounts	4,424.76	3,742.07	682.69
052 HMS Accounts	3,593.75	2,844.82	748.93
063 FSLC Accounts	628.69	1,275.00	-646.31
064 Intermountain Medicaid	1,289,081.47	1,289,081.47	0.00
072 SaCC MOST at Jefferson	5,000.00	5,000.00	0.00
073 SaCC MOST - Central	5,000.00	5,000.00	0.00
075 SACC MOST - Rossiter	5,000.00	5,000.00	0.00
076 SACC MOST - Kessler	5,000.00	5,000.00	0.00
100 Elementary Field Trips	1,257.44	48,439.23	-47,181.79
104 4 G's 1 Class @ Time	0.40	412.25	-411.85
112 Verizon iPhone resale	619.20	0.00	619.20
118 Make Up School	51,490.73	19,320.03	32,170.70
119 Summer School Enrichment	5,343.93	5,627.46	-283.53
124 MAC Student Services	452,988.42	560,090.29	-107,101.87
126 Aggregate Reim/Indirects	219,145.93	152,781.87	66,364.06
151 Share Our Strength_No Kin Hungry Breakfast Program	834.18	834.18	0.00
170 Warren Donation	17,287.25	17,171.38	115.87
175 Central Help for Kids	0.00	26.66	-26.66
182 Darcy Memorial	3.06	0.00	3.06
265 Title II, Part A, Teacher/Principal Train/Recruit	33,359.00	33,359.00	0.00
301 Computer Training	126.04	6,760.00	-6,633.96
302 G E D	3,803.76	7,766.94	-3,963.18
303 Summer Pottery	6.43	0.00	6.43
315 Title I - Schoolwide	60,117.00	60,117.00	0.00
316 Title I - Schoolwide	1,277,981.00	1,277,981.00	0.00
325 Title I, Part A, Improving Basic Programs	61,164.00	61,164.00	0.00
333 Bryant Donations FY 12	880.14	55.14	825.00
334 Target AfterSchool Book Club	1.12	0.00	1.12
337 Smart Schools Recycling Mini Grant	500.00	450.00	50.00
341 MT Cancer Control	2.28	0.00	2.28
342 Miller Donation Central	203.53	0.00	203.53
344 Big Picture Science	0.00	1,000.00	-1,000.00
345 Public Lands Travel-Central	500.00	310.95	189.05
351 2010 CRA Exxon Mobile	8.87	0.00	8.87
355 Hawthorne Donations	2,519.31	3,958.80	-1,439.49

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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
360 Broadwater Class Act	12.79	0.00	12.79
361 Broadwater Exxon Mobile	505.75	612.97	-107.22
362 Adequate Yearly Progress	2,536.43	654.79	1,881.64
364 Broadwater School Donations	2,007.99	4,224.70	-2,216.71
376 Miller Donation Jefferson	1,555.57	1,058.57	497.00
377 MT State Fund ACE	2,000.00	2,000.00	0.00
385 Karen Cox Memorial -Stout-4G's	500.00	500.00	0.00
400 Rossiter Student Activities	20,871.80	14,546.17	6,325.63
403 Karen Cox Memorial-Thompson-Rossiter	500.00	500.00	0.00
406 OPI/Intermountain Tuition	6,660.05	0.00	6,660.05
408 Gifted and Talented	6,585.00	6,585.00	0.00
413 Smith School Donations	2,960.03	1,767.33	1,192.70
420 Donations Gifted and Talented	8,435.42	8,151.31	284.11
430 Jim Darcy Donations	28,101.83	24,203.60	3,898.23
441 Smart School Recycling Mini	500.00	300.00	200.00
451 Kessler Donations	8,867.98	8,819.74	48.24
460 SDPD Assitive Tech	4,386.17	4,386.17	0.00
508 Title VII, Indian Education	71,827.00	71,827.00	0.00
510 CRA Art Center	0.00	100.80	-100.80
512 Project Unify Special Olympics CRA	1,619.77	0.00	1,619.77
515 Mitchell Donations	2.06	0.00	2.06
517 Smart School Recycling Mini	500.00	500.00	0.00
562 Adult Basic Ed - State	26,594.00	26,594.00	0.00
563 Adult Basic Ed - Federal	45,648.00	45,648.00	0.00
575 Title X, Part C, Ed of Homeless Children	6,050.00	6,050.00	0.00
576 Title X, Part C, Ed of Homeless Children	733.00	733.00	0.00
712 Northrop Grumman Broadwater SACC	500.00	486.33	13.67
771 Maintenance Accounts	64.83	0.00	64.83
773 IDEA Part B	1,547,165.00	1,547,165.00	0.00
793 IDEA Preschool	44,312.00	44,312.00	0.00
850 Work Comp MSGIA Closeout FY16	32,338.51	0.00	32,338.51
Total	5,690,814.84	5,713,551.20	-22,736.36



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	242,318.96	212,507.20
	1112 District Levy - Personal Property	4,983.33	161.33
	1113 District Levy - Heavy Motor Vehicles	447.31	0.00
	1114 District Levy - Pers Prop/Mobile Homes	1,479.18	2,525.88
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	44,752.19	3,942.81
	1190 Penalties and Interest on Taxes	795.17	469.03
	1510 Interest Earnings	305.05	628.00
	1900 Other Revenue from Local Sources	10.00	586.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>295,091.19</u>	<u>220,820.75</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	5,981.18	6,228.53
		21XX Support Services - Students			
			3XX Purchased Professional and Technical Services	2,400.00	1,500.00
	650 Adult Basic Education/GED Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	256,194.97	228,544.83
			2XX Personal Services - Employee Benefits	829.19	790.34
			3XX Purchased Professional and Technical Services	1,848.50	367.87
			4XX Purchased Property Services	10.00	0.00
			5XX Other Purchased Services	11,078.55	11,382.84
			6XX Supplies and Materials	11,501.99	15,045.34
			7XX Property and Equipment Acquisition	11,034.29	4,588.00
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	602.06	2,542.25
			5XX Other Purchased Services	171.07	158.13
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>301,651.80</u>	<u>271,148.13</u>



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Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance					218,606.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					220,820.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					271,148.13	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	6,406.53	Less Last Year	17,216.68	(4b)	-10,810.15	
					-10,810.15	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					157,468.84	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 20
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	39.07	15.13
	1910 Rentals	36,603.41	33,406.39
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		36,642.48	33,421.52

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			3XX	Purchased Professional and Technical Services	0.00	160.99
			7XX	Property and Equipment Acquisition	14,960.00	0.00
		24XX	Support Services - School Administration			
			3XX	Purchased Professional and Technical Services	180.00	205.00
		25XX	Support Services - Business			
			5XX	Other Purchased Services	6,400.00	5,400.00
			6XX	Supplies and Materials	1,200.00	1,200.00
		26XX	Operation and Maintenance of Plant Services			
			1XX	Personal Services - Salaries	13,202.18	13,520.37
			2XX	Personal Services - Employee Benefits	355.75	344.80
			3XX	Purchased Professional and Technical Services	0.00	2,800.00
			6XX	Supplies and Materials	1,220.04	387.85
	890	Other Community Services				
		33XX	Community Services			
			7XX	Property and Equipment Acquisition	17,525.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				55,042.97	24,019.01	



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Schedule Of Changes Worksheet

Fund Code 20

Beginning Fund Balance	27,182.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	33,421.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	24,019.01	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a) 0.00		
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 17,525.00 (4b) -17,525.00		
	-17,525.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	19,059.52	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	511,406.38	492,922.33
1112	District Levy - Personal Property	10,721.71	334.31
1113	District Levy - Heavy Motor Vehicles	937.91	0.00
1114	District Levy - Pers Prop/Mobile Homes	2,577.14	5,423.66
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	70,454.87	8,535.41
1190	Penalties and Interest on Taxes	1,416.67	1,003.26
1510	Interest Earnings	1,228.98	3,274.70
1900	Other Revenue from Local Sources	73,506.83	29,662.29
3281	State Technology Aid	31,493.44	31,213.42
3445	State Combined Fund School Block Grant	149,156.24	149,156.24
3447	SB96 Combined Block Grant Reimbursement	19,991.70	0.00
5200	Sale or Compensation for Loss of Assets	80.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		872,971.87	721,525.62

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		3XX	Purchased Professional and Technical Services	3,699.50	15,447.20
		5XX	Other Purchased Services	33.70	0.00
		6XX	Supplies and Materials	94,124.57	45,539.22
		7XX	Property and Equipment Acquisition	219,189.30	31,289.18
	21XX Support Services - Students				
		7XX	Property and Equipment Acquisition	941.68	8,950.00
	222X Educational Media Services				
		6XX	Supplies and Materials	19,288.73	0.00
	24XX Support Services - School Administration				
		5XX	Other Purchased Services	5.50	0.00
		6XX	Supplies and Materials	1,240.45	0.00
		7XX	Property and Equipment Acquisition	2,566.19	0.00
	258X Admin. Tech. - Technology Coordinator				
		1XX	Personal Services - Salaries	79,008.90	83,092.50
		2XX	Personal Services - Employee Benefits	262.15	286.67
		3XX	Purchased Professional and Technical Services	43,947.80	3,787.01
		4XX	Purchased Property Services	200.98	13.50
		5XX	Other Purchased Services	8,739.13	7,608.01
		6XX	Supplies and Materials	139,697.95	198,175.94
		7XX	Property and Equipment Acquisition	118,836.25	189,766.86



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28	
PRC	Program	Function	Object	2015 Value	2016 Value	
		26XX Operation and Maintenance of Plant Services				
			4XX Purchased Property Services	1,204.11	66.94	
			5XX Other Purchased Services	98,669.35	99,162.01	
			6XX Supplies and Materials	816.84	0.00	
		4XXX Facilities Acquisition and Construction Services				
			7XX Property and Equipment Acquisition	663.00	0.00	
	280 Special Education - Local and State					
		1XXX Instruction				
			7XX Property and Equipment Acquisition	0.00	398.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>833,136.08</u>	<u>683,583.04</u>	

Schedule Of Changes Worksheet					Fund Code 28	
Beginning Fund Balance					1,071,517.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					721,525.62	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					683,583.04	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	1,743.64	Less Last Year	222,646.47	(4b)	-220,902.83
					-220,902.83	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					888,556.84	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 50
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	25,161.57	49,972.56
	1112 District Levy - Personal Property	36.66	0.56
	1113 District Levy - Heavy Motor Vehicles	10.60	0.00
	1114 District Levy - Pers Prop/Mobile Homes	285.51	417.25
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	50,559.62	1,098.38
	1190 Penalties and Interest on Taxes	513.05	76.19
	1510 Interest Earnings	163.70	145.78
	3120 State Guaranteed Tax Base Aid	4,320.84	2,769.54
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		81,051.55	54,480.26

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 50	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		51XX	General Obligation Bonds, Special Assessments and Interest			
			830	Special Assessments	103,888.56	107,329.30
			840	Principal On Debt	12,000.00	12,000.00
			850	Interest on Debt	1,305.00	1,035.00
			860	Agent Fees/Issuance Costs	915.00	805.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				118,108.56	121,169.30	

Schedule Of Changes Worksheet			Fund Code 50
Beginning Fund Balance			68,248.01 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In			54,480.26 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out			121,169.30 (3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00 (4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00 (4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)			1,558.97 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 60
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	40.29	113.10	
	5200 Sale or Compensation for Loss of Assets	352.72	794.94	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		393.01	908.04	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 60
PRC	Program	Function	Object	2015 Value 2016 Value
	1XX Regular Education Programs - Elementary/Secondary			
	26XX Operation and Maintenance of Plant Services			
	6XX Supplies and Materials			2,278.75 0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,278.75 0.00

Schedule Of Changes Worksheet				Fund Code 60
Beginning Fund Balance				28,808.79 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				908.04 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				0.00 (3)
Increase/Decrease of Reserve for Inventories				
This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances				
This Year	0.00	Less Last Year	0.00 (4b)	0.00
				0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				29,716.83 (5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	1,218,242.09	1,182,900.74
	1112 District Levy - Personal Property	26,411.07	796.70
	1113 District Levy - Heavy Motor Vehicles	2,250.99	0.00
	1114 District Levy - Pers Prop/Mobile Homes	5,251.43	12,815.52
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	135,561.31	19,981.78
	1190 Penalties and Interest on Taxes	2,912.68	2,371.28
	1510 Interest Earnings	871.48	5,132.33
	1900 Other Revenue from Local Sources	6,229.38	0.00
	5200 Sale or Compensation for Loss of Assets	0.00	2,465.55
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,397,730.43	1,226,463.90

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	0.00	32,160.11
			5XX Other Purchased Services	0.00	202.87
			6XX Supplies and Materials	0.00	3,077.94
		222X Educational Media Services			
			6XX Supplies and Materials	0.00	2,344.07
		26XX Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services	103,424.82	144,380.70
			4XX Purchased Property Services	0.00	4,200.00
			6XX Supplies and Materials	27,451.82	26,623.98
			7XX Property and Equipment Acquisition	8,214.55	45,220.66
			8XX Other Expenditures	7,304.97	0.00
		4XXX Facilities Acquisition and Construction Services			
			3XX Purchased Professional and Technical Services	99,767.93	0.00
			4XX Purchased Property Services	17,508.54	0.00
			5XX Other Purchased Services	1.44	0.00
			6XX Supplies and Materials	22,800.66	8,235.77
			7XX Property and Equipment Acquisition	201,037.94	1,275,887.38
	910 Food Services				
		31XX Food Services			
			7XX Property and Equipment Acquisition	0.00	4,716.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				487,512.67	1,547,049.48



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Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance					1,002,968.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,226,463.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,547,049.48	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	1,031,704.49	Less Last Year	80,590.00	(4b)	951,114.49	
					951,114.49	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,633,497.84	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

70 - Day Care Enterprise Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 70
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	423.44	1,645.21
	1900 Other Revenue from Local Sources	733,683.31	835,204.56
	1920 Contributions/Donations from Private Sources	28,240.74	200.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		762,347.49	837,049.77

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 70	
PRC	Program	Function	Object	2015 Value	2016 Value	
	920	Enterprise or Internal Service Programs				
		32XX	Enterprise Services			
			1XX	Personal Services - Salaries	519,867.42	586,826.09
			2XX	Personal Services - Employee Benefits	1,721.71	2,100.33
			3XX	Purchased Professional and Technical Services	736.76	1,126.10
			4XX	Purchased Property Services	0.00	475.00
			5XX	Other Purchased Services	21,009.28	28,711.70
			6XX	Supplies and Materials	60,241.14	80,619.81
			7XX	Property and Equipment Acquisition	945.00	0.00
			8XX	Other Expenditures	12,100.63	12,711.02
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				616,621.94	712,570.05	

Schedule Of Changes Worksheet						Fund Code 70
Beginning Fund Balance						411,570.38 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						837,049.77 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						712,570.05 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						536,050.10 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

74 - Purchasing Internal Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 74
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	162.34	264.58
	1900 Other Revenue from Local Sources	751.87	636.92
	1945 Fees - Users/Resale of Supplies	66,820.84	64,416.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		67,735.05	65,317.51

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 74
PRC	Program	Function	Object	2015 Value	2016 Value
	920 Enterprise or Internal Service Programs				
	32XX Enterprise Services				
		1XX Personal Services - Salaries		59,773.72	65,502.00
		2XX Personal Services - Employee Benefits		1,634.08	1,982.74
		3XX Purchased Professional and Technical Services		306.00	222.75
		4XX Purchased Property Services		952.13	1,020.00
		5XX Other Purchased Services		6,779.99	6,820.60
		6XX Supplies and Materials		55,851.85	61,262.29
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				125,297.77	136,810.38

Schedule Of Changes Worksheet					Fund Code 74
Beginning Fund Balance					183,461.60 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					65,317.51 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					136,810.38 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					111,968.73 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

77 - Miscellaneous Internal Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 77
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	21.77	146.97
	1900 Other Revenue from Local Sources	16,201.68	0.00
	1945 Fees - Users/Resale of Supplies	262,373.57	280,586.75
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		278,597.02	280,733.72

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 77
PRC	Program	Function	Object	2015 Value	2016 Value
	920 Enterprise or Internal Service Programs				
	32XX Enterprise Services				
		1XX	Personal Services - Salaries	72,465.73	74,374.26
		2XX	Personal Services - Employee Benefits	225.40	246.47
		3XX	Purchased Professional and Technical Services	120.00	90.00
		4XX	Purchased Property Services	133.69	110.17
		5XX	Other Purchased Services	137,403.79	123,565.01
		6XX	Supplies and Materials	80,011.08	65,670.08
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				290,359.69	264,055.99

Schedule Of Changes Worksheet					Fund Code 77
Beginning Fund Balance					31,479.03 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					280,733.72 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					264,055.99 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					48,156.76 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

78 - Self Insurance Fund - Health

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 78

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	16,222.42	49,460.27
	1900 Other Revenue from Local Sources	51,541.84	313,546.41
	1970 Services Provided Other Funds	8,473,234.53	8,489,706.62
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		8,540,998.79	8,852,713.30

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 78

PRC	Program	Function	Object	2015 Value	2016 Value
	920 Enterprise or Internal Service Programs				
	32XX Enterprise Services				
		1XX Personal Services - Salaries		103,681.57	70,722.43
		2XX Personal Services - Employee Benefits		7,904,030.28	8,850,778.65
		3XX Purchased Professional and Technical Services		347.50	2,737.50
		5XX Other Purchased Services		8,812.60	9,072.50
		6XX Supplies and Materials		2,282.11	13,766.03
		8XX Other Expenditures		59.00	81,532.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				8,019,213.06	9,028,609.11

Schedule Of Changes Worksheet

Fund Code 78

Beginning Fund Balance	13,548,538.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8,852,713.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	9,028,609.11	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	13,372,642.86	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

79 - Self Insurance Fund - Liability

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 79
PRC	Revenue		2015 Value	2016 Value
	1510 Interest Earnings		0.00	163.80
	1970 Services Provided Other Funds		573,939.50	566,639.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			573,939.50	566,803.30

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 79	
PRC	Program	Function	Object	2015 Value	2016 Value	
	920	Enterprise or Internal Service Programs				
		32XX	Enterprise Services			
			3XX	Purchased Professional and Technical Services	3,628.73	899.38
			5XX	Other Purchased Services	482,844.00	513,119.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					486,472.73	514,019.13

Schedule Of Changes Worksheet				Fund Code 79
Beginning Fund Balance				287,494.27 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				566,803.30 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				514,019.13 (3)
Increase/Decrease of Reserve for Inventories				
This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances				
This Year	0.00	Less Last Year	0.00 (4b)	0.00
				0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				340,278.44 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 82
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	604.26	2,788.63
	5300 Operating Transfers from Other Funds	250,000.00	189,600.73
	5700 Resources Transferred from Other School Districts or Cooperatives	20,000.00	136,569.94
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		270,604.26	328,959.30

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 82	
PRC	Program	Function	Object	2015 Value	2016 Value	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00	0.00

Schedule Of Changes Worksheet						Fund Code 82
Beginning Fund Balance						720,822.20 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						328,959.30 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,049,781.50 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 84
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	284.96	944.16	
	1XXX Revenues from Student Activities	235,285.40	241,988.60	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		235,570.36	242,932.76	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 84	
PRC	Program	Function	Object	2015 Value	2016 Value	
	7XX	Extracurricular Athletics and Activities				
		3XXX	Operation of Non-Educational Services			
			XXX	Student Extracurricular	223,680.59	240,223.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				223,680.59	240,223.25	

Schedule Of Changes Worksheet				Fund Code 84
Beginning Fund Balance				173,997.46 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				242,932.76 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				240,223.25 (3)
Increase/Decrease of Reserve for Inventories				
	This Year	0.00	Less Last Year	0.00 (4a)
Increase/Decrease of Reserve for Encumbrances				
	This Year	0.00	Less Last Year	0.00 (4b)
				0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				176,706.97 (5)

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	255,053.07	62,525.94
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	953,256.95	1,193,165.16
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	1,183,251.30	1,071,310.21
XX	457 1XXX 112	Certified Teacher Staff Salaries	36,790.14	36,521.55
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	19,527,389.51	20,015,588.56
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	450,865.08	303,133.28
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	708,352.00	699,935.29
XX	XXX 4XXX 710	Land	82,300.23	180.00
XX	XXX 4XXX 715	Land Improvements	380.63	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	200,229.81	1,275,707.38
XX	XXX 4XXX 73X	Major Equipment-New	663.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	2,380.00	1,000.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	799,848.00
b. Related Services Block Grant Entitlement	266,616.00
c. Total Entitlements Subject to Reversion	1,066,464.00

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	1,418,397.12
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	4,905,964.72
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	3,045,631.40	0.00	0.00	0.00	0.00
280	1XXX	2XX	9,463.74	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	2,465.15	1,000.00	0.00	0.00	0.00
280	1XXX	6XX	34,849.66	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	1,565,126.78	42,436.70	0.00	0.00	0.00
280	21XX	2XX	5,435.66	140.36	0.00	0.00	0.00
280	21XX	3XX	4,345.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	4,792.03	0.00	0.00	0.00	0.00
280	21XX	6XX	4,234.12	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	26,359.92	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	152,396.50	0.00	0.00	0.00	0.00
280	24XX	2XX	551.30	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	4,747.85	0.00	0.00	0.00	0.00
280	24XX	6XX	1,988.55	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			4,862,387.66	43,577.06	0.00	0.00	0.00

4,905,964.72

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

Submit ID: 0487-56537908

25 Lewis & Clark County

0487 Helena Elem

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Begining Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	5,635,118.43	0.00	180.00	48,209.93	5,587,088.50
Buildings	28,866,331.14	0.00	260,216.85	387,204.00	28,739,343.99
Machinery and Equipment	3,937,423.14	-207,351.80	188,899.34	79,199.65	3,839,771.03
Totals at Historical Cost	38,438,872.71	-207,351.80	449,296.19	514,613.58	38,166,203.52
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	38,438,872.71	-207,351.80	449,296.19	514,613.58	38,166,203.52

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Trustees' Financial Summary

FY2015-16

Submit ID: 0487-56537908

25 Lewis & Clark County

0487 Helena Elem

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Bond(s)							
06/01/1999	49,000.00	0.00	12,000.00	0.00	37,000.00	12,000.00	25,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	49,000.00	0.00	12,000.00	0.00	37,000.00	12,000.00	25,000.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

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25 Lewis & Clark County

0487 Helena Elem

Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	3,347,693.64	391,239.23	0.00	3,738,932.87
Net Pension - TRS	28,741,982.40	1,863,181.80	0.00	30,605,164.20